



IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 3rd day of April 1998

Before

THE HON'BLE MR.JUSTICE V.K.SINGHAL

WRIT PETITION NO.22102 OF 1991 C/W.W.P.20451/91

In W.P.No.22102/91

Between:

Prakash Traders,
Dealers in Stationery and General
Goods, 53/54, M.G. Market
Hubli 580 020
Dharwad District
by its Proprietor
Sri Rikabchand N.Jain
aged 23 years ..Petitioner

(Sri E.R.Indrakumar, Advocate)

And:

The Commercial Tax Officer
(Intelligence)
Bijapur Circle,
Bijapur ..Respondent

(Sri M.Shivayogiswamy, Govt. Advocate)

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in W.P.20451/91

Between

Sha Joraji Fojmal Porwal & Co.
Dealers in Children Toys and
Cutlery Goods,
80, M.G. Market,
Hubli 580 020
Dharwad Dist.

by its Proprietor, Shankarlal
Fojmal Porwal.

aged about 47 years

.. Petitioner

(Sri E.R. Indrakumar, Advocate)

And:

Assistant Commercial Tax Officer,
Intelligence
Control Room,
Hubli.

.. Respondents

(Sri Shivayogiswamy, G.A.)

Writ Petitions are filed praying to quash Annexure-B dated 20.8.1991 and 20-8-1991 vide Annexure-3 respectively etc.

These writ petitions coming on for hearing today, the Court made the following:

ORDER

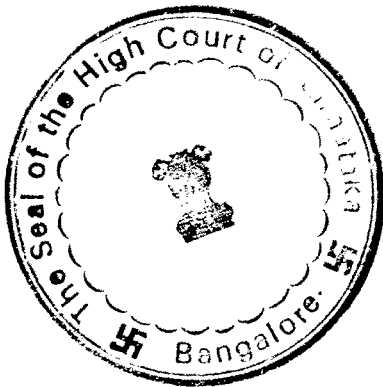
It is contended by the learned Counsel for the parties that ~~only~~ the assessment has already been completed. In these circumstances, the amount which has been collected by way of tax may be adjusted in the liability which has ultimately been finalised. Both the petitioner ^{not} ~~is~~ claiming the refund of compounding fee but the amount so collected would not be the determining factor for creation of ^{liability} collection of tax and that such liability has to be made in accordance

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with law. The writ petitions stand disposed of with the above observations. Anyhow, the petitioners are free to challenge the ^{assessment order} ~~same~~ in appeal.

Sd/-
JUDGE



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